

**REGISTERED CHARITY NUMBER: 1163399**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
BROAD PLAIN & RIVERSIDE YOUTH PROJECT**

# **BROAD PLAIN & RIVERSIDE YOUTH PROJECT**

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# **BROAD PLAIN & RIVERSIDE YOUTH PROJECT**

## **REPORT OF THE TRUSTEES for the Year Ended 31 March 2023**

The Trustees of the Charitable Incorporated Organisation (CIO) present their report with the financial statements of the charity for the year ended 31 March 2023.

On the 1st November 2021 the sister Charity 'Broad Plain Working with Young People' was absorbed into this Charity and now therefore operates the Youth Club evening activities previously operated by that Charity.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The objectives of the CIO are as set out in its governance document to advance in life and help and educate people aged up to and including the age of 25 years by providing such people access to a range of learning opportunities and challenging experiences (including leisure time activities) which promotes their personal educational and social development.

The incorporation of 'Broad Plain Working with Young People' extends these activities to include an evening youth club offering sporting and community activities and camps to a wider range of young people.

The Charity also continues to provide Fitness Activities for Vulnerable Adults and Elderly Disabled People.

#### **Significant activities**

The significant activities are acting as an alternative learning resource providing a service to young people who are referred to the Charity from local schools which have had to exclude these young people from main stream education. The Charity, in conjunction with the schools, give respite education and specialist activities as a platform to re-engage and re-enthuse these young people.

The main achievements of the Charity during the year were again the positive outcome in respect of the above activities for all the young people with whom we engaged. Unfortunately due to Government cut backs in school funding there has been a dramatic reduction in the number of pupils for the alternative learning operation and in fact after the year end this was considered to be no longer viable so has been terminated with a reduction in overheads and redundancies. The Charity has therefore had to look for alternative funding sources in order to continue to provide the facilities for young people to benefit, and there is some concern as to whether the 'Going Concern' basis can be relied upon for the future of the Charity.

The incorporation of 'Broad Plain Working with Young People' has extended the activities to an evening youth club offering more young people the opportunity to socialise whilst undertaking sporting and other activities.

#### **Public benefit**

The public benefit arising from these activities was the return of pupils to an education system and bringing them back into main stream education. Unfortunately this is no longer relevant but the Charity continues to support other young people activities.

The trustees have taken the Charity Commission Public Benefit Guidance into account when making decisions relevant to the Charity.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The Charity is governed by its constitution provided by a Charitable Incorporated Organisation (CIO).

#### **Recruitment and appointment of new trustees**

New trustees will be appointed by the existing Board who were appointed by the constitution.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

(England and Wales)

#### **Registered Charity number**

1163399

**BROAD PLAIN & RIVERSIDE YOUTH PROJECT**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2023**

**Registered office**

Clement Street  
Easton  
Bristol  
BS2 9ES

**Trustees**

J J D McArthur  
L J Williams  
P L Mossman  
L J Fry  
A Whiston  
J Ball

**COMMENCEMENT OF ACTIVITIES**

The charity commenced activities on 1st April 2016.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
P L Mossman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BROAD PLAIN & RIVERSIDE YOUTH PROJECT**

**Independent examiner's report to the trustees of Broad Plain & Riverside Youth Project ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement - matters of concern identified**

I have completed my examination.

I draw attention to note 1 in respect of the going concern issues facing the Charity.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; and
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Grahame Harbour

Date: .....

# BROAD PLAIN & RIVERSIDE YOUTH PROJECT

## STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	9,151	-	9,151	70,757
Other trading activities	4	125,735	-	125,735	172,742
Investment income	5	47	-	47	4
Other income		10,887	-	10,887	5
<b>Total</b>		<u>145,820</u>	<u>-</u>	<u>145,820</u>	<u>243,508</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	165,789	-	165,789	170,815
Other		<u>12,242</u>	<u>-</u>	<u>12,242</u>	<u>5,101</u>
<b>Total</b>		<u>178,031</u>	<u>-</u>	<u>178,031</u>	<u>175,916</u>
<b>NET INCOME/(EXPENDITURE)</b>		(32,211)	-	(32,211)	67,592
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		64,849	27,156	92,005	24,413
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>32,638</u></u>	<u><u>27,156</u></u>	<u><u>59,794</u></u>	<u><u>92,005</u></u>

The notes form part of these financial statements

# BROAD PLAIN & RIVERSIDE YOUTH PROJECT

## BALANCE SHEET 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	34,587	-	34,587	6,077
<b>CURRENT ASSETS</b>					
Debtors	13	29,582	-	29,582	36,472
Cash at bank		848	27,156	28,004	87,479
		<u>30,430</u>	<u>27,156</u>	<u>57,586</u>	<u>123,951</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(8,379)	-	(8,379)	(14,023)
<b>NET CURRENT ASSETS</b>		<u>22,051</u>	<u>27,156</u>	<u>49,207</u>	<u>109,928</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		56,638	27,156	83,794	116,005
<b>PROVISIONS FOR LIABILITIES</b>	15	(24,000)	-	(24,000)	(24,000)
<b>NET ASSETS</b>		<u>32,638</u>	<u>27,156</u>	<u>59,794</u>	<u>92,005</u>
<b>FUNDS</b>	16				
Unrestricted funds				32,638	64,849
Restricted funds				27,156	27,156
<b>TOTAL FUNDS</b>				<u>59,794</u>	<u>92,005</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
P L Mossman - Trustee

The notes form part of these financial statements

## **BROAD PLAIN & RIVERSIDE YOUTH PROJECT**

### **NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2023**

#### **1. GOING CONCERN**

As set out in the Report of the Trustees the Charity has been forced to close its alternative learning resource after the end of this financial year. This has put a strain on Cash Flow and alternative sources of funding are being sought to enable the Charity to continue its work with young people. There is therefore a concern as to whether the 'Going Concern' basis can be relied upon for the future of the Charity.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the CIO, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



# BROAD PLAIN & RIVERSIDE YOUTH PROJECT

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

### 3. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations and Grants	9,151	11,979
Broad Plain WWY People	-	31,622
Hole/Humby Trust	-	27,156
	<u>9,151</u>	<u>70,757</u>

### 4. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Advertising Income	4,000	3,600
Educational Training	59,595	94,147
Use of Facilities	2,440	(120)
Income from Events	59,700	68,039
Youth Club Income	-	4,976
Boxing Events	-	2,100
	<u>125,735</u>	<u>172,742</u>

### 5. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	47	4
	<u>47</u>	<u>4</u>

### 6. RAISING FUNDS

#### Other trading activities

	31.3.23	31.3.22
	£	£
Purchases	53,198	46,233
Trustees Fees.	4,355	4,355
Staff costs	92,336	104,754
Licensing	-	2,142
Telephone	1,999	2,171
Sundry Expenses	479	337
Training Costs	780	374
Hire of Machinery	884	971
Cleaning & Refuse	3,040	2,239
Repairs & Renewals	969	1,234
Subscriptions	2,187	471
Postage, Stationery & Computer	2,044	2,459
Alarm Costs	2,725	2,351
Independent Examination Fee	600	600
Support costs	193	124
	<u>165,789</u>	<u>170,815</u>

# BROAD PLAIN & RIVERSIDE YOUTH PROJECT

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

### 7. SUPPORT COSTS

	Finance
	£
Other trading activities	193
	<u>193</u>

### 8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	11,528	2,026
Surplus on disposal of fixed assets	(1,775)	-
	<u>9,753</u>	<u>2,026</u>

### 9. TRUSTEES' REMUNERATION AND BENEFITS

The only fees paid to Trustees during the year related to P L Mossman for the use of his accounting services for maintenance of records and calculation of Monthly Wages. These fees totalled £4355 for the year.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

### 10. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	96,691	109,109
	<u>96,691</u>	<u>109,109</u>

The average monthly number of employees during the year was as follows:

31.3.23	31.3.22
<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

### 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	43,601	27,156	70,757
Other trading activities	172,742	-	172,742
Investment income	4	-	4
Other income	5	-	5
<b>Total</b>	<u>216,352</u>	<u>27,156</u>	<u>243,508</u>
<b>EXPENDITURE ON</b>			
Raising funds	170,815	-	170,815
Other	5,101	-	5,101

**BROAD PLAIN & RIVERSIDE YOUTH PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2023**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Total</b>	175,916	-	175,916
<b>NET INCOME</b>	40,436	27,156	67,592
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	24,413	-	24,413
<b>TOTAL FUNDS CARRIED FORWARD</b>	64,849	27,156	92,005

**12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2022	3,989	16,550	20,539
Additions	-	42,263	42,263
Disposals	-	(12,500)	(12,500)
At 31 March 2023	3,989	46,313	50,302
<b>DEPRECIATION</b>			
At 1 April 2022	3,175	11,287	14,462
Charge for year	203	11,325	11,528
Eliminated on disposal	-	(10,275)	(10,275)
At 31 March 2023	3,378	12,337	15,715
<b>NET BOOK VALUE</b>			
At 31 March 2023	611	33,976	34,587
At 31 March 2022	814	5,263	6,077

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23 £	31.3.22 £
Trade debtors	11,670	18,560
Debtor BPWWYP	818	818
Young Bristol re Appeal	17,094	17,094
	29,582	36,472

**BROAD PLAIN & RIVERSIDE YOUTH PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2023**

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade creditors	(1,273)	3,904
Charities Commission	7,800	7,800
Social security and other taxes	1,852	2,319
	<u>8,379</u>	<u>14,023</u>

**15. PROVISIONS FOR LIABILITIES**

	31.3.23	31.3.22
	£	£
Maintenance Provision	<u>24,000</u>	<u>24,000</u>

**16. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	64,849	(32,211)	32,638
<b>Restricted funds</b>			
Hole/Humby Trust	27,156	-	27,156
<b>TOTAL FUNDS</b>	<u>92,005</u>	<u>(32,211)</u>	<u>59,794</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	145,820	(178,031)	(32,211)
<b>TOTAL FUNDS</b>	<u>145,820</u>	<u>(178,031)</u>	<u>(32,211)</u>

**Comparatives for movement in funds**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	24,413	40,436	64,849
<b>Restricted funds</b>			
Hole/Humby Trust	-	27,156	27,156
<b>TOTAL FUNDS</b>	<u>24,413</u>	<u>67,592</u>	<u>92,005</u>

**BROAD PLAIN & RIVERSIDE YOUTH PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2023**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	216,352	(175,916)	40,436
<b>Restricted funds</b>			
Hole/Humby Trust	27,156	-	27,156
<b>TOTAL FUNDS</b>	<u>243,508</u>	<u>(175,916)</u>	<u>67,592</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	24,413	8,225	32,638
<b>Restricted funds</b>			
Hole/Humby Trust	-	27,156	27,156
<b>TOTAL FUNDS</b>	<u>24,413</u>	<u>35,381</u>	<u>59,794</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	362,172	(353,947)	8,225
<b>Restricted funds</b>			
Hole/Humby Trust	27,156	-	27,156
<b>TOTAL FUNDS</b>	<u>389,328</u>	<u>(353,947)</u>	<u>35,381</u>

**BROAD PLAIN & RIVERSIDE YOUTH PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2023**

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

# BROAD PLAIN & RIVERSIDE YOUTH PROJECT

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and Grants	9,151	11,979
Broad Plain WWY People	-	31,622
Hole/Humby Trust	-	27,156
	<hr/>	<hr/>
	9,151	70,757
<b>Other trading activities</b>		
Advertising Income	4,000	3,600
Educational Training	59,595	94,147
Use of Facilities	2,440	(120)
Income from Events	59,700	68,039
Youth Club Income	-	4,976
Boxing Events	-	2,100
	<hr/>	<hr/>
	125,735	172,742
<b>Investment income</b>		
Deposit account interest	47	4
<b>Other income</b>		
Gain on sale of tangible fixed assets	1,775	-
Loyalty Awards	14	5
Boxing Events	4,462	-
Youth Club Income	4,636	-
	<hr/>	<hr/>
	10,887	5
<b>Total incoming resources</b>	<hr/>	<hr/>
	145,820	243,508
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases & Transport Costs	18,113	17,059
Rates, Insurance Light & Heat	35,085	29,174
Trustees' fees	4,355	4,355
Wages	92,336	104,754
Licensing	-	2,142
Telephone	1,999	2,171
Sundry Expenses	479	337
Training Costs	780	374
Hire of Machinery	884	971
Cleaning & Refuse	3,040	2,239
Repairs & Renewals	969	1,234
Subscriptions	2,187	471
Postage, Stationery & Computer	2,044	2,459
Alarm Costs	2,725	2,351
Carried forward	164,996	170,091

This page does not form part of the statutory financial statements

# BROAD PLAIN & RIVERSIDE YOUTH PROJECT

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
<b>Other trading activities</b>		
Brought forward	164,996	170,091
Independent Examination Fee	600	600
	<u>165,596</u>	<u>170,691</u>
<b>Other</b>		
Legal Fees	714	2,400
Fixtures and fittings	203	272
Motor vehicles	11,325	1,754
Charities Commission	-	675
	<u>12,242</u>	<u>5,101</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	193	124
	<u>178,031</u>	<u>175,916</u>
Total resources expended		
<b>Net (expenditure)/income</b>	<u>(32,211)</u>	<u>67,592</u>

This page does not form part of the statutory financial statements